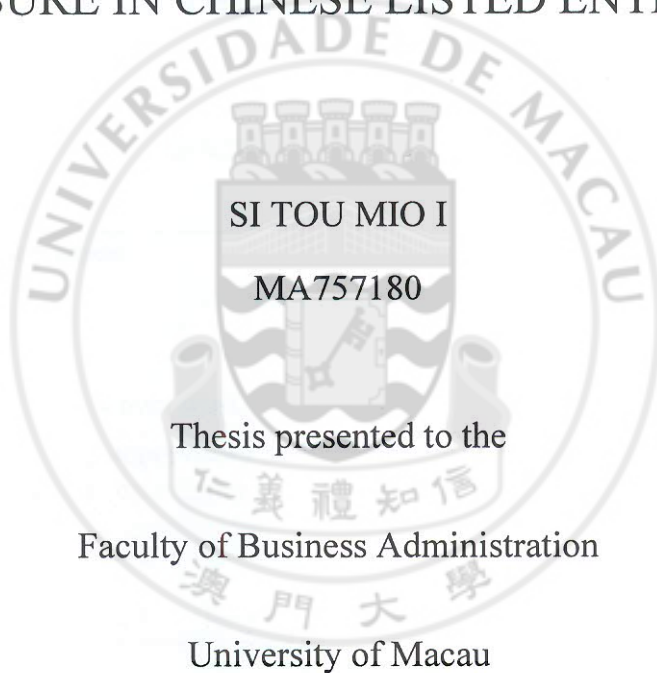


UNIVERSITY OF MACAU
FACULTY OF BUSINESS ADMINISTRATION

CORPORATE SOCIAL RESPONSIBILITY (CSR)
DISCLOSURE IN CHINESE LISTED ENTERPRISES



In partial fulfillment for granting the MBA Degree

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ABSTRACT

Corporate Social Responsibility (CSR) has been widely known in Western countries for decades. However, CSR is still at an initial stage in developing countries like China. It is known that the Chinese society promotes a harmonious culture to achieve sustainable development and this is in line with the concept of CSR. The aim of this study is to investigate the situation of CSR development in China and to see to what extent of Chinese enterprises have acknowledged the CSR concept. Moreover, the study has made assessment to the extent of CSR reporting in terms of the quality and quantity of information disclosure with particular reference to enterprises listed in the Chinese stock markets. The disclosed information is examined around four main dimensions, namely marketplace, workplace, environment and community. The study shows that the Chinese listed enterprises are still at their preliminary stage of preparing their CSR reporting in terms of sufficient quantity of information disclosure and satisfying data quality. However, the study confirms that there has been a dramatic improvement for Chinese listed enterprises on CSR reporting format and data nature by comparing the year 2007 to 2008.

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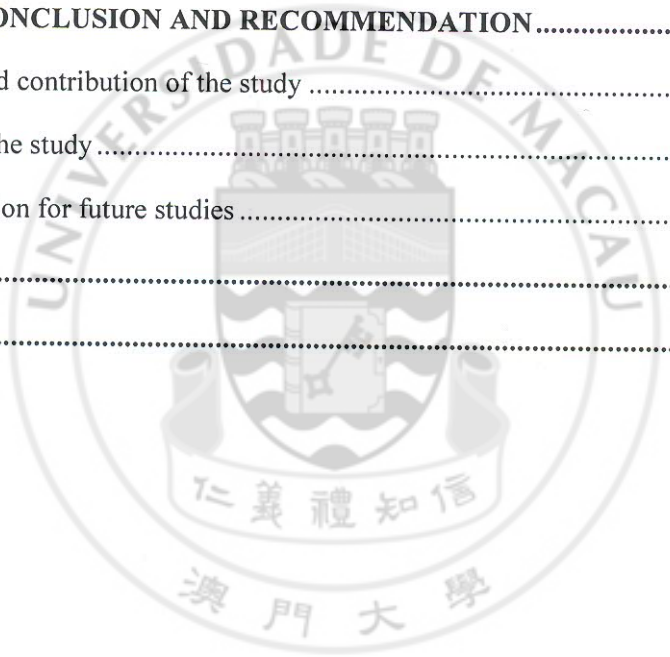
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